

INTRODUCTION

COURSE 101

Assessment Administration: Law, Procedures and Valuation

COURSE OBJECTIVES

1. Provide recently elected or appointed assessors with a basic understanding of their roles as municipal finance officers and encourage teamwork within municipal government.
2. Provide participants with a basic understanding of important assessment administration concepts including property ownership, mass appraisal, triennial certification standards, Proposition 2½, property tax classification, the tax rate setting process, personal property, abatements, exemptions and motor vehicle excise.
3. Acquaint participants with the role of the Division of Local Services and additional resources available from the Division and other agencies to assist them in carrying out their duties.

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1.0 DIVISION OF LOCAL SERVICES

1.1 Mission

The Division of Local Services (DLS) within the Massachusetts Department of Revenue (DOR) provides oversight of and technical assistance to cities and towns in achieving fair and equitable property taxation and efficient fiscal management. The Division's technical assistance includes training and educational programs for local officials in the areas of municipal taxation and finance.

1.2 Supervise Local Taxation

DLS administers and enforces all laws relating to the valuation, classification and taxation of property by communities. DLS sets minimum standards for assessment performance, including qualifications for assessors and assessing staff.

1.3 Organization

DLS is headed by a Senior Deputy Commissioner and consists of five operational and support bureaus or units. Chart 1 shows the current organization of DLS, including contact persons, phone numbers and web address.

DLS provides community advisors to assist local finance officers. Each city and town has one representative from the Bureau of Accounts (BOA) and one from the Bureau of Local Assessment (BLA). BLA representatives work with assessors during triennial certification and other valuation programs and BOA representatives work with assessors during the tax rate setting process.

2.0 COURSE 101

2.1 Qualification of Assessors

Course 101, Assessment Administration: Law, Procedures and Valuation, is the basic training program DLS provides for local assessors. Assessors, and their staff with valuation responsibilities, must complete Course 101 and pass the course examination, within two years of their original election or appointment.ⁱ Participants are awarded a certificate upon successful completion of the course and passage of the exam.

Assessors who do not meet these minimum standards are not qualified to perform the statutory duties of their office.

2.2 Attendance

The course consists of the six sessions shown in the schedule distributed to participants at the beginning of the course. Participants must attend five of the six sessions to meet the attendance requirements for the course. Instructors will distribute attendance sheets during each session for participants to sign in order to receive credit for attending that session.

2.3 Exam

Participants must pass an examination at the end of the course. The examination will be available online at the end of the course and must be returned to DLS by electronically. Participants will be provided with specific instructions about exam availability and due date by e-mail from the Training Coordinator before the end of the course.

2.4 Materials

The instructional materials for the course are found on the DLS website under “Training and Seminars.” They consist of this course handbook and various supplementary materials.

2.4.1 Handbook

The handbook contains the materials needed to complete the course. The chapters complement the classroom presentation of each topic and include:

- Presentation agenda and objectives.
- Presentation material.
- Tables or charts referenced in the presentation material.
- Additional resources available from DLS on the topic.
- Presentation slides.
- Application exercises and answers.

2.4.2 Supplemental Materials

Course 101 instructional materials also include DLS publications that supplement the information contained in the handbook. The website identifies the particular supplementary materials that are used during course presentations and that participants must bring to class. The others are reference guides that provide more detailed information about presentation topics.

ⁱ G.L. c. 58, §§ 1 and 3; G.L. c. 59, § 21B; [830 Code of Massachusetts Regulations 58.3.1](#)

CHART 1

ORGANIZATION OF DIVISION OF LOCAL SERVICES (DLS)

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617-626-2300 or 1-800-521-5536 (toll free for local officials only)
FAX 617-626-2330

Website: www.mass.gov/dls

Bureau of Municipal Finance Law (BMFL) (617-626-2400) Provides legal and policy advice to the Bureaus and the Deputy Commissioner and reviews and approves interpretations of municipal finance and tax laws.

Bureau Chief: Kathleen Colleary, Esq.

Bureau of Local Assessment (BLA): Supervises property valuation and assessment with the goal of ensuring fair and uniform property taxes. Also oversees implementation of property tax classification.

Bureau Chief: Joanne Graziano

Technical Assistance Bureau (TAB): Responsible for coordinating the Division's technical assistance and management consulting reviews for communities.

Director: Zackary H. Blake

Bureau of Accounts (BOA): Certifies tax rates and ensures compliance with Proposition 2½ property tax limits. Certifies free cash and assists cities, towns, counties and special districts with audits, accounting and treasury management.

Director of Accounts: Mary Jane Handy

Municipal Data Bank and Local Aid Unit (MDM): Responsible for local aid distribution and collection and analysis of financial, demographic and economic data on Massachusetts cities and towns.

Director: Lisa Krzywicki

Information Technology Unit (IT): Provides technical services to the Division's bureaus and local governments.

Director: Kirsten Shirer-Taylor

Regional Offices

Springfield: 436 Dwight Street, 01103 (413) 784-1000 FAX (413) 784-1034

Worcester: 67 Millbrook St, Suite 330, 01608 (508) 792-7300 FAX (508) 4211-2310

Regional Manager: Robert Bliss

ADDITIONAL RESOURCES

The following are additional resources for assessors produced by DLS that are available on our website: www.mass.gov/dls.

- [*Division of Local Services Tutorial*](#) - An online PowerPoint presentation to familiarize local officials with the functions of DLS and its bureaus.
- [*Informational Guideline Releases \(IGRs\)*](#) - Guidelines that detail various legal and administrative policies and procedures.
- [*Bulletins*](#) – Announcements and other information about municipal finance.
- [*City & Town*](#) – A bi-weekly newsletter with information of importance to local officials.
- [*Forms*](#) - Forms used in property tax administration.
- [*Municipal Databank*](#) – Current and historical socioeconomic, financial, budget, property tax and assessment data for all 351 cities and towns.

